

City of Woonsocket  
Annual Supplemental Transparency Report (MTP2)  
Fiscal Year Ended June 30, 2019

<u>REVENUE</u>	<u>Municipal</u>	<u>Education Department</u>
Current Year Levy Tax Collection	\$ 57,110,269	\$ -
Last Year's Levy Tax Collection	1,134,476	-
Prior Years Property Tax Collection	607,883	-
Interest & Penalty	1,095,823	-
PILOT & Tax Treaty (excluded from levy) Collection	3,605,602	-
Other Local Property Taxes	639,345	-
Licenses and Permits	1,393,073	-
Fines and Forfeitures	221,506	-
Investment Income	88,298	-
Departmental	3,452,999	-
Rescue Run Revenue	1,534,915	-
Police & Fire Detail	974,435	-
Other Local Non-Property Tax Revenues	229,449	-
Tuition	-	433,208
Impact Aid	-	3,046
Medicaid	-	2,396,284
Federal Stabilization Funds	-	-
Federal Food Service Reimbursement	-	2,835,668
CDBG	446,590	-
COPS Grants	79,765	-
SAFER Grants	-	-
Other Federal Aid Funds	34,610	8,658,593
MV Excise Tax Reimbursement	377,867	-
State PILOT Program	-	-
Distressed Community Relief Fund	847,512	-
Library Resource Aid	197,081	-
Library Construction Aid	165,234	-
Public Service Corporation Tax	523,168	-
Meals & Beverage Tax / Hotel Tax	607,215	-
LEA Aid	-	62,295,720
Group Home	-	-
Housing Aid Capital Projects	-	775,982
Housing Aid Bonded Debt	4,939,158	-
State Food Service Revenue	-	81,397
Incentive Aid	-	-
Property Revaluation Reimbursement	-	-
Other State Revenue	91,574	648,714
Motor Vehicle Phase Out	2,690,768	-
Other Revenue	1,736	1,000,754
Local Appropriation for Education	-	16,166,330
Regional Appropriation for Education	-	-
Supplemental Appropriation for Education	-	-
Regional Supplemental Appropriation for Education	-	-
Other Education Appropriation	-	-
Rounding	-	-
<b>Total Revenue</b>	<b>\$ 83,090,354</b>	<b>\$ 95,295,696</b>
Financing Sources: Transfer from Capital Funds	\$ -	\$ -
Financing Sources: Transfer from Other Funds	-	-
Financing Sources: Debt Proceeds	-	-
Financing Sources: Other	-	-
Rounding	-	-
<b>Total Other Financing Sources</b>	<b>\$ -</b>	<b>\$ -</b>

City of Woonsocket  
Annual Supplemental Transparency Report (MTP2)  
Fiscal Year Ended June 30, 2019

EXPENDITURES	General		Social	Centralized	Planning	Libraries	Public Works	Parks and Rec	Police Department
	Government	Finance	Services	IT					
Compensation- Group A	\$ 731,566	\$ 921,826	\$ 76,804	\$ -	\$ 971,722	\$ 613,746	\$ 1,823,554	\$ 123,260	\$ 6,571,011
Compensation - Group B	-	-	-	-	-	-	-	-	246,202
Compensation - Group C	-	-	-	-	-	-	-	-	-
Compensation -Volunteer	-	-	-	-	-	-	-	-	-
Overtime- Group A	3,879	25,163	-	-	9,486	3,373	225,386	4,145	913,806
Overtime - Group B	-	-	-	-	-	-	-	-	29,030
Overtime - Group C	-	-	-	-	-	-	-	-	-
Police & Fire Detail	-	-	-	-	-	-	-	-	886,590
Active Medical Insurance - Group A	100,730	221,280	-	-	66,908	128,951	363,460	15,768	894,682
Active Medical Insurance- Group B	-	-	-	-	-	-	-	-	48,346
Active Medical Insurance- Group C	-	-	-	-	-	-	-	-	-
Active Dental insurance- Group A	13,567	18,398	-	-	9,360	12,233	37,605	1,428	93,180
Active Dental Insurance- Group B	-	-	-	-	-	-	-	-	5,026
Active Dental Insurance- Group C	-	-	-	-	-	-	-	-	-
Payroll Taxes	50,636	64,793	5,822	-	47,469	47,210	143,696	9,155	100,827
Life Insurance	8,512	8,401	818	-	5,746	5,565	16,638	614	42,064
State Defined Contribution- Group A	6,946	9,135	765	-	5,207	5,292	18,250	535	206,834
State Defined Contribution - Group B	-	-	-	-	-	-	-	-	2,230
State Defined Contribution - Group C	-	-	-	-	-	-	-	-	-
Other Benefits- Group A	-	11,610	-	-	1,941	-	1,372	-	471,126
Other Benefits- Group B	-	-	-	-	-	-	-	-	16,516
Other Benefits- Group C	-	-	-	-	-	-	-	-	-
Local Defined Benefit Pension- Group A	-	-	-	-	-	-	-	-	2,024,500
Local Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-	-
Local Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-	-
State Defined Benefit Pension- Group A	63,300	95,760	8,240	-	55,903	59,896	196,544	5,764	1,840,845
State Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-	24,010
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-	-
Other Defined Benefit / Contribution	-	-	-	-	-	-	-	-	-
Purchased Services	275,939	504,451	5,271	-	45,480	96,963	164,467	36,735	274,701
Materials/Supplies	12,147	7,997	782	-	4,384	16,613	31,070	6,559	249,544
Software Licenses	-	105,443	-	-	4,150	-	-	-	31,344
Capital Outlays	928,100	13,658	-	-	11,025	-	1,390,021	60,679	442,394
Insurance	983,333	-	-	-	-	-	-	-	-
Maintenance	-	-	-	-	-	12,166	269,396	52,783	43,443
Vehicle Operations	1,240	-	-	-	10,197	-	301,459	11,063	171,100
Utilities	254,148	-	-	-	-	143,895	-	-	127,012
Contingency	-	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	565,579	-	-
Revaluation	-	-	-	-	-	-	-	-	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	245,730	-	-
Trash Removal & Recycling	-	-	-	-	-	-	1,777,386	-	-
Claims & Settlements	49,936	-	-	-	-	-	-	-	-
Community Support	317,487	-	-	-	-	-	-	-	-
Other Operation Expenditures	81,375	28,937	-	-	-	-	372,896	-	-
Tipping Fees	-	-	-	-	-	-	389,542	-	-
Local Appropriation for Education	-	-	-	-	-	-	-	-	-
Regional Appropriation for Education	-	-	-	-	-	-	-	-	-
Supplemental Appropriation for Education	-	-	-	-	-	-	-	-	-
Regional Supplemental Appropriation for Education	-	-	-	-	-	-	-	-	-
Other Education Appropriation	-	-	-	-	-	-	-	-	-
Municipal Debt- Principal	-	-	-	-	-	-	-	-	-
Municipal Debt- Interest	-	-	-	-	-	-	-	-	-
School Debt- Principal	-	-	-	-	-	-	-	-	-
School Debt- Interest	-	-	-	-	-	-	-	-	-
Retiree Medical Insurance- Total	-	-	-	-	-	-	-	-	-
Retiree Dental Insurance- Total	-	-	-	-	-	-	-	-	-
OPEB Contribution- Total	-	-	-	-	-	-	-	-	-
Rounding	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 3,882,842</b>	<b>\$ 2,036,853</b>	<b>\$ 98,502</b>	<b>\$ -</b>	<b>\$ 1,248,978</b>	<b>\$ 1,145,902</b>	<b>\$ 8,334,050</b>	<b>\$ 328,488</b>	<b>\$ 15,756,363</b>

City of Woonsocket  
Annual Supplemental Transparency Report (MTP2)  
Fiscal Year Ended June 30, 2019

EXPENDITURES	Fire Department	Centralized Dispatch	Public Safety Other	Education Appropriation	Debt	OPEB	Total Municipal	Education Department
Compensation- Group A	\$ 7,216,836	\$ 503,045	\$ 11,000	\$ -	\$ -	\$ -	\$ 19,564,372	\$ 37,904,878
Compensation - Group B	51,641	-	-	-	-	-	297,843	3,476,819
Compensation - Group C	-	-	-	-	-	-	-	6,760,936
Compensation -Volunteer	-	-	-	-	-	-	-	-
Overtime- Group A	1,047,925	258,890	-	-	-	-	2,492,053	-
Overtime - Group B	-	-	-	-	-	-	29,030	-
Overtime - Group C	-	-	-	-	-	-	-	182,002
Police & Fire Detail	18,713	-	-	-	-	-	905,303	-
Active Medical Insurance - Group A	981,835	104,666	-	-	-	-	2,878,281	6,018,440
Active Medical Insurance- Group B	12,287	-	-	-	-	-	60,633	456,989
Active Medical Insurance- Group C	-	-	-	-	-	-	-	2,048,323
Active Dental insurance- Group A	105,000	8,658	-	-	-	-	299,429	309,556
Active Dental Insurance- Group B	1,394	-	-	-	-	-	6,420	26,929
Active Dental Insurance- Group C	-	-	-	-	-	-	-	132,502
Payroll Taxes	109,405	40,244	-	-	-	-	619,257	3,592,706
Life Insurance	44,111	4,813	-	-	-	-	137,282	85,211
State Defined Contribution- Group A	277,525	5,081	-	-	-	-	535,570	237,534
State Defined Contribution - Group B	538	-	-	-	-	-	2,768	21,319
State Defined Contribution - Group C	-	-	-	-	-	-	-	63,214
Other Benefits- Group A	577,395	5,078	-	-	-	-	1,068,521	261,760
Other Benefits- Group B	-	-	-	-	-	-	16,516	14,479
Other Benefits- Group C	-	-	-	-	-	-	-	149,077
Local Defined Benefit Pension- Group A	2,024,500	-	-	-	-	-	4,049,000	-
Local Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-
Local Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-
State Defined Benefit Pension- Group A	795,574	54,724	-	-	-	-	3,176,549	5,038,016
State Defined Benefit Pension - Group B	4,925	-	-	-	-	-	28,935	461,237
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-	625,762
Other Defined Benefit / Contribution	-	-	-	-	-	-	-	-
Purchased Services	151,664	-	-	-	-	-	1,555,670	18,709,998
Materials/Supplies	96,729	-	-	-	-	-	425,826	1,256,964
Software Licenses	16,089	-	-	-	-	-	157,026	156,686
Capital Outlays	129,996	-	-	-	-	-	2,975,871	2,787,650
Insurance	-	-	-	-	-	-	983,333	248,921
Maintenance	26,306	-	-	-	-	-	404,094	752,816
Vehicle Operations	246,360	-	-	-	-	-	741,420	133,757
Utilities	142,583	-	-	-	-	-	667,638	2,041,074
Contingency	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	565,579	-
Revaluation	-	-	-	-	-	-	-	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	245,730	-
Trash Removal & Recycling	-	-	-	-	-	-	1,777,386	-
Claims & Settlements	-	-	-	-	-	-	49,936	-
Community Support	-	-	-	-	-	-	317,487	-
Other Operation Expenditures	-	-	-	-	-	-	483,207	203,953
Tipping Fees	-	-	-	-	-	-	389,542	-
Local Appropriation for Education	-	-	-	16,166,330	-	-	16,166,330	-
Regional Appropriation for Education	-	-	-	-	-	-	-	-
Supplemental Appropriation for Education	-	-	-	-	-	-	-	-
Regional Supplemental Appropriation for Education	-	-	-	-	-	-	-	-
Other Education Appropriation	-	-	-	-	-	-	-	-
Municipal Debt- Principal	-	-	-	-	6,890,000	-	6,890,000	-
Municipal Debt- Interest	-	-	-	-	4,475,646	-	4,475,646	-
School Debt- Principal	-	-	-	-	3,888,462	-	3,888,462	-
School Debt- Interest	-	-	-	-	2,765,883	-	2,765,883	-
Retiree Medical Insurance- Total	-	-	-	-	-	4,097,546	4,097,546	626,316
Retiree Dental Insurance- Total	-	-	-	-	-	153,128	153,128	25,535
OPEB Contribution- Total	-	-	-	-	-	-	-	-
Rounding	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 14,079,330</b>	<b>\$ 985,199</b>	<b>\$ 11,000</b>	<b>\$ 16,166,330</b>	<b>\$ 18,019,991</b>	<b>\$ 4,250,674</b>	<b>\$ 86,344,502</b>	<b>\$ 94,811,359</b>

Financing Uses: Transfer to Capital Funds	\$ -	\$ -
Financing Uses: Transfer to Other Funds	-	-
Financing Uses: Payment to Bond Escrow Agent	-	-
Financing Uses: Other	-	-
<b>Total Other Financing Uses</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Change in Fund Balance<sup>1</sup></b>	<b>(3,254,149)</b>	<b>484,337</b>
<b>Fund Balance1- beginning of year</b>	<b>\$11,043,703</b>	<b>\$11,391,024</b>
Funds removed from Reportable Government Services (RGS)	-	-
Funds added to Reportable Government Services (RGS)	-	-
Prior period adjustments	-	-
Misc. Adjustment	-	(9,487)
<b>Fund Balance<sup>1</sup> - beginning of year adjusted</b>	<b>11,043,703</b>	<b>11,381,537</b>
Rounding	1	-
<b>Fund Balance<sup>1</sup> - end of year</b>	<b>\$ 7,789,555</b>	<b>\$ 11,865,874</b>

<sup>1</sup> and Net Position if Enterprise Fund activity is included in the transparency portal report.

City of Woonsocket  
Annual Supplemental Transparency Report (MTP2)  
Combining Schedule of  
Reportable Government Services with  
Reconciliation to MTP2  
Municipal  
Fiscal Year Ended June 30, 2019

Per Audited Fund Financial Statements Fund Description	Total Revenue	Total Other Financing Sources	Total Expenditures	Total Other Financing Uses	Net Change in Fund Balance <sup>1</sup>	Beginning Fund Fund Balance <sup>1</sup> (Deficit)	Prior Period Adjustment	Restated Beginning Fund Balance <sup>1</sup> (Deficit)	Ending Fund Balance <sup>1</sup> (Deficit)
<b>Fund Balance<sup>1</sup> - per MTP-2 at June 30, 2018</b>						\$ 11,043,703	-	\$ 11,043,703	
<i>No funds removed from RGS for fiscal 2018</i>						-	-	-	
<i>No funds added to RGS for fiscal 2018</i>						-	-	-	
<i>No misc. adjustments made for fiscal 2018</i>						-	-	-	
<b>Fund Balance<sup>1</sup> - per MTP-2 at June 30, 2018 adjusted</b>						<u>\$ 11,043,703</u>	-	<u>\$ 11,043,703</u>	
General Fund	\$ 81,532,512	\$ -	\$ 68,620,330	\$ 16,166,330	\$ (3,254,148)	\$ 11,043,703	\$ -	\$ 11,043,703	\$ 7,789,555
CDBG Community Development	1,010,862	-	1,010,768	-	94	(60)	-	(60)	34
<b>Totals per audited financial statements</b>	<u>\$ 82,543,374</u>	<u>\$ -</u>	<u>\$ 69,631,098</u>	<u>\$ 16,166,330</u>	<u>\$ (3,254,054)</u>	<u>\$ 11,043,643</u>	<u>\$ -</u>	<u>\$ 11,043,643</u>	<u>\$ 7,789,589</u>
<b><u>Reconciliation from financial statements to MTP2</u></b>									
Reclassify transfer of municipal appropriation to Education Department as expenditure on MTP2	\$ -	\$ -	\$ 16,166,330	\$ (16,166,330)	\$ -	\$ -	\$ -	\$ -	\$ -
CDBG activity not reported on the MTP2 because not for administration.	(564,272)	-	(564,178)	-	(94)	60	-	60	(34)
COPS Grant reported as expenditure credits on financial statements but revenue on MPT2	79,765	-	79,765	-	-	-	-	-	-
Other Federal Funds recorded as credits on financial statements but revenue on MPT2	34,610	-	34,610	-	-	-	-	-	-
Other State Revenue recorded as credits on financial statements but revenue on MPT2	91,574	-	91,574	-	-	-	-	-	-
Police and Fire Detail Recorded on Balance Sheet in Audit Revenue and Exp on MPT2	905,303	-	905,303	-	-	-	-	-	-
Rounding	-	-	-	-	-	-	-	-	-
<b>Totals Per MTP2</b>	<u>\$ 83,090,354</u>	<u>\$ -</u>	<u>\$ 86,344,502</u>	<u>\$ -</u>	<u>\$ (3,254,149)</u>	<u>\$ 11,043,703</u>	<u>\$ -</u>	<u>\$ 11,043,703</u>	<u>\$ 7,789,555</u>

<sup>1</sup> and Net Position if Enterprise Fund activity is included in the transparency portal report.

City of Woonsocket  
Annual Supplemental Transparency Report (MTP2)  
Combining Schedule of  
Reportable Government Services with  
Reconciliation to MTP2  
Education Department  
Fiscal Year Ended June 30, 2019

Per Audited Fund Financial Statements Fund Description	Total Revenue	Total Other Financing Sources	Total Expenditures	Total Other Financing Uses	Net Change in Fund Balance <sup>1</sup>	Beginning Fund Fund Balance <sup>1</sup> (Deficit)	Prior Period Adjustment	Restated Beginning Fund Balance <sup>1</sup> (Deficit)	Ending Fund Balance <sup>1</sup> (Deficit)
<b>Fund Balance<sup>1</sup> - per MTP-2 at June 30, 2018</b>						\$ 11,391,024		\$ 11,391,024	
<i>Misc. adjustments made for rounding for FY 2019</i>						(98)		(98)	
<i>Misc. adjustments made for fund balance not reported in FY18</i>						5,506		5,506	
<i>Misc. adjustments made for capital purchase in enterprise lunch fund not included in FY18</i>						(14,895)		(14,895)	
<b>Fund Balance<sup>1</sup> - per MTP-2 at June 30, 2018 adjusted</b>						<u>\$ 11,381,537</u>		<u>\$ 11,381,537</u>	
School Unrestricted Fund	\$ 70,050,337	\$ 16,336,793	\$ 85,061,022	\$ 1,126,035	\$ 200,074	\$ 6,291,543		\$ 6,291,543	\$ 6,491,617
School Capital Projects Funds	1,178,614	955,000	1,924,289	3,994	205,331	3,492,429		3,492,429	3,697,760
School Special Revenue Funds	9,238,023	26,023	9,085,807	139,217	39,022	328,422		328,422	367,444
Enterprise Fund <sup>1</sup>	3,225,097	117,759	3,305,236	-	37,621	997,779		997,779	1,035,400
Fiduciary Funds	152	-	700	-	(548)	51,693		51,693	51,145
Permanent Funds	500	-	700	-	(200)	237,950		237,950	237,750
<b>Totals per audited financial statements</b>	<u>\$ 83,692,723</u>	<u>\$ 17,435,576</u>	<u>\$ 99,377,753</u>	<u>\$ 1,269,246</u>	<u>\$ 481,299</u>	<u>\$ 11,399,816</u>	<u>\$ -</u>	<u>\$ 11,399,816</u>	<u>\$ 11,881,115</u>

**Reconciliation from financial statements to MTP2**

Municipal appropriation for Education reported as a transfer on financial statements but a revenue on MTP2	16,166,330	\$ (16,166,330)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State contributions on behalf of teacher pensions are reported as revenue and expenditures on financial statements only	(4,356,258)	-	(4,356,258)	-	-	-	-	-	-
Eliminate fund transfers per UCOA	-	(1,269,246)	-	(1,269,246)	-	-	-	-	-
For financial statements, indirect cost charges and recovery are reported in federal grant funds and also actual expenditures & reimbursement reported in School Unrestricted Fund.	(207,099)	-	(207,099)	-	-	-	-	-	-
Depreciation Expenses recognized on Financial Statements and MTP-2 but not UCOA	-	-	(3,038)	-	3,038.00	(18,279)	-	(18,279)	(15,241)
Rounding	-	-	-	-	-	-	-	-	-
<b>Totals Per MTP2</b>	<u>\$ 95,295,696</u>	<u>\$ -</u>	<u>\$ 94,811,359</u>	<u>\$ -</u>	<u>\$ 484,337</u>	<u>\$ 11,381,537</u>	<u>\$ -</u>	<u>\$ 11,381,537</u>	<u>\$ 11,865,874</u>

**Reconciliation from MTP2 to UCOA**

OPEB Trust Revenue and Expense	50,383	1,785
Miscellaneous variances between UCOA & FS	(47)	-
<b>Totals per UCOA Validated Totals Report</b>	<u>\$ 95,346,032</u>	<u>\$ 94,813,144</u>

<sup>1</sup> and Net Position if Enterprise Fund activity is included in the transparency portal report.